

Exhibit A

Claim	Name	Address	Total Claim Amount	Approximate Amount Subject to Objection Because it Relates to an Investment In the Gramercy Court, LTD Loan
10725-00630	Donnolo Family Trust Dtd 8/24/88	Joseph & Loretta Donnolo Ttees 3120 Highland Falls Dr Las Vegas, NV 89134-7422	150,000.00	150,000.00
10725-00011-2	Frieda Moon & Sharon C Van Ert JTWRS	2504 Calita Court Las Vegas, NV 89102	51,033.34	51,033.34
10725-00259	Gackebach IRA, David E	C/O Peter Susi Esq, Michaelson Susi & Michaelson 12240 N 128Th Place Scottsdale, AZ 85259 David E. Gackebach IRA c/o Peter Susi, Esq. Michaelson, Susi & Michaelson 7 West Figueroa Street, 2 nd Floor Santa Barbara, CA 93101	150,000.00	150,000.00
10725-01993	Hall Financial Group Ltd & Hall Phoenix Inwood Ltd	C/O Frank J Wright 14755 Preston Rd #600 Dallas, TX 75254	581,000.00	581,000.00
10725-00331	Heyboer, Judy	1150 Hidden Oaks Dr Menlo Park, CA 94025-6043	Unknown	Unknown
10725-00842	Ingrid A Rutherford Family Trust Dtd 7/8/99	Ingrid A Rutherford Ttee Po Box 224 I A R CMR 419 APO AE 09102 Rutherford, Ingrid A. TTEE of the Ingrid A. Rutherford Family Trust Dated 7/8/99 I A R CMR 419 P O Box 224 APO AE 9102	50,198.47	50,198.47

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10725-01602	Kenneth H & Phyllis P Wyatt Family Trust	Kenneth & Phyllis Wyatt Ttees PO Box 370400 Las Vegas, NV 89137-0400	108,166.65	108,166.65
10725-00731	Louise G Sherk Md Employee Benefit Plan Trust	C/O Robert Di Bias & Louise Sherk Ttees 3830 Ocean Birch Dr Corona Del Mar, CA 92625-1244	50,723.29	50,723.29
10725-01975	Manter, John	1449 Tirol Dr Incline Village, NV 89451	50,000.00	50,000.00
10725-00402	Nevada Freedom Corp	FTBO Duane U Deverill P.O. Box 4718 Incline Village, NV 89450 Nevada Freedom Corp. PSP DTD 10/1/90 and 9/1/95 FTBO Debra L. Deverill c/o Duane U. Deverill Trustee 774 Mays Blvd., Suite 10 PMB 186 Incline Village, NV 89451-9613	354,947.94	354,947.94